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From:

Sent: Friday, October 09, 2009 8:05:00 AM

To:

Cco:

Subject: FW: income tax return

Your analysis is correct as I have been advised by ... If the time to amend the return has expired, then under 6511(d)(2) the taxpayer can amend , , and returns to claim carrybacks is with respect to losses claimed on the that were not available to the taxpayer at the time of filing, i.e., the losses were greater than income.

So, if time to amend the return has passed, the taxpayer cannot claim any additional losses that were not reported on the return.